

		FOR OFF USE					

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**2002  
STATE OF ILLINOIS  
DEPARTMENT OF PUBLIC AID  
FINANCIAL AND STATISTICAL REPORT FOR  
LONG-TERM CARE FACILITIES  
(FISCAL YEAR 2002)**

IMPORTANT NOTICE  
THIS AGENCY IS REQUESTING DISCLOSURE OF INFORMATION THAT IS NECESSARY TO ACCOMPLISH THE STATUTORY PURPOSE AS OUTLINED IN 210 ILCS 45/3-208. DISCLOSURE OF THIS INFORMATION IS MANDATORY. FAILURE TO PROVIDE ANY INFORMATION ON OR BEFORE THE DUE DATE WILL RESULT IN CESSATION OF PROGRAM PAYMENTS. THIS FORM HAS BEEN APPROVED BY THE FORMS MANAGEMENT CENTER.

**I. IDPH Facility ID Number:** 0039289

**Facility Name:** Pine Acres Care Center

**Address:** 1212 S. Second Street De Kalb 60115  
Number City Zip Code

**County:** De Kalb

**Telephone Number:** 815-758-8151 **Fax #** 815-758-6832

**IDPA ID Number:** 36-2166970-005

**Date of Initial License for Current Owners:** 03/01/94

**Type of Ownership:**

☒ **VOLUNTARY, NON-PROFIT**

☒ Charitable Corp.

☐ Trust

**IRS Exemption Code** 501c3

☐ **PROPRIETARY**

☐ Individual

☐ Partnership

☐ Corporation

☐ "Sub-S" Corp.

☐ Limited Liability Co.

☐ Trust

☐ Other

☐ **GOVERNMENTAL**

☐ State

☐ County

☐ Other

**In the event there are further questions about this report, please contact:**

**Name:** Donald Primdahl

**Telephone Number:** 630-521-8034

**II. CERTIFICATION BY AUTHORIZED FACILITY OFFICER**

I have examined the contents of the accompanying report to the State of Illinois, for the period from 07/01/2001 to 06/30/2002 and certify to the best of my knowledge and belief that the said contents are true, accurate and complete statements in accordance with applicable instructions. Declaration of preparer (other than provider) is based on all information of which preparer has any knowledge.

Intentional misrepresentation or falsification of any information in this cost report may be punishable by fine and/or imprisonment.

**Officer or  
Administrator  
of Provider**

(Signed) \_\_\_\_\_ (Date) \_\_\_\_\_

(Type or Print Name) Thomas L. Noesen

(Title) Treasurer

**Paid  
Preparer**

(Signed) \_\_\_\_\_ (Date) \_\_\_\_\_

(Print Name and Title) \_\_\_\_\_

(Firm Name & Address) \_\_\_\_\_

(Telephone) ( ) Fax # ( )

**MAIL TO: OFFICE OF HEALTH FINANCE  
ILLINOIS DEPARTMENT OF PUBLIC AID  
201 S. Grand Avenue East  
Springfield, IL 62763-0001 Phone # (217) 782-1630**

## STATE OF ILLINOIS

Page 2

Facility Name & ID Number Pine Acres Care Center# 0039289 Report Period Beginning: 07/01/2001 Ending: 06/30/2002

## III. STATISTICAL DATA

A. Licensure/certification level(s) of care; enter number of beds/bed days,  
(must agree with license). Date of change in licensed beds \_\_\_\_\_

	1	2	3	4	
	Beds at Beginning of Report Period	Licensure Level of Care	Beds at End of Report Period	Licensed Bed Days During Report Period	
1	<u>119</u>	Skilled (SNF)	<u>119</u>	<u>43,435</u>	1
2		Skilled Pediatric (SNF/PED)			2
3		Intermediate (ICF)			3
4		Intermediate/DD			4
5		Sheltered Care (SC)			5
6		ICF/DD 16 or Less			6
7	<u>119</u>	TOTALS	<u>119</u>	<u>43,435</u>	7

## B. Census-For the entire report period.

	1	2	3	4	5	
	Level of Care	Patient Days by Level of Care and Primary Source of Payment				
		Public Aid Recipient	Private Pay	Other	Total	
8	SNF	<u>8,822</u>	<u>7,684</u>	<u>1,593</u>	<u>18,099</u>	8
9	SNF/PED					9
10	ICF	<u>5,639</u>	<u>8,328</u>		<u>13,967</u>	10
11	ICF/DD					11
12	SC					12
13	DD 16 OR LESS					13
14	TOTALS	<u>14,461</u>	<u>16,012</u>	<u>1,593</u>	<u>32,066</u>	14

C. Percent Occupancy. (Column 5, line 14 divided by total licensed  
bed days on line 7, column 4.) 73.83%

D. How many bed-hold days during this year were paid by Public Aid?

8 (Do not include bed-hold days in Section B.)

E. List all services provided by your facility for non-patients.

(E.g., day care, "meals on wheels", outpatient therapy)

Staff Food ServicesF. Does the facility maintain a daily midnight census? YesG. Do pages 3 & 4 include expenses for services or  
investments not directly related to patient care?YES ☒ NO ☐

H. Does the BALANCE SHEET (page 17) reflect any non-care assets?

YES ☒ NO ☐

I. On what date did you start providing long term care at this location?

Date started 03/01/1994

J. Was the facility purchased or leased after January 1, 1978?

YES ☒ Date 03/01/94 NO ☐

K. Was the facility certified for Medicare during the reporting year?

YES ☒ NO ☐ If YES, enter number  
of beds certified 8 and days of care provided 1,593Medicare Intermediary Adminastar Federal, Inc.

## IV. ACCOUNTING BASIS

ACCRUAL ☒ MODIFIED CASH\* ☐ CASH\* ☐Is your fiscal year identical to your tax year? YES ☒ NO ☐Tax Year: 06/30/2002 Fiscal Year: 06/30/2002

\* All facilities other than governmental must report on the accrual basis.

## STATE OF ILLINOIS

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Facility Name &amp; ID Number Pine Acres Care Center # 0039289 Report Period Beginning: 07/01/2001 Ending: 06/30/2002

## V. COST CENTER EXPENSES (throughout the report, please round to the nearest dollar)

	Operating Expenses	Costs Per General Ledger				Reclass-ification	Reclassified Total	Adjust-ments	Adjusted Total	FOR OHF USE ONLY	
		Salary/Wage	Supplies	Other	Total					9	10
	<b>A. General Services</b>	<b>1</b>	<b>2</b>	<b>3</b>	<b>4</b>	<b>5</b>	<b>6</b>	<b>7</b>	<b>8</b>		
1	Dietary	226,638	8,606	8,139	243,383		243,383		243,383		1
2	Food Purchase		194,929		194,929	(65)	194,864	(3,730)	191,134		2
3	Housekeeping	98,356	44,776		143,132		143,132		143,132		3
4	Laundry			90,399	90,399		90,399		90,399		4
5	Heat and Other Utilities			83,556	83,556		83,556		83,556		5
6	Maintenance	63,965	21,058	54,480	139,503		139,503		139,503		6
7	Other (specify):*										7
8	<b>TOTAL General Services</b>	388,959	269,369	236,574	894,902	(65)	894,837	(3,730)	891,107		8
	<b>B. Health Care and Programs</b>										
9	Medical Director			8,800	8,800		8,800		8,800		9
10	Nursing and Medical Records	1,308,542	213,528	49,913	1,571,983	(12,739)	1,559,244		1,559,244		10
10a	Therapy	120,678	846	70,092	191,616		191,616		191,616		10a
11	Activities	52,482	4,135	10,834	67,451	14,493	81,944		81,944		11
12	Social Services	3,549		1,235	4,784		4,784		4,784		12
13	Nurse Aide Training										13
14	Program Transportation										14
15	Other (specify):*										15
16	<b>TOTAL Health Care and Programs</b>	1,485,251	218,509	140,874	1,844,634	1,754	1,846,388		1,846,388		16
	<b>C. General Administration</b>										
17	Administrative	72,661			72,661	58,014	130,675	74,090	204,765		17
18	Directors Fees										18
19	Professional Services			145,086	145,086	(94,114)	50,972	(10,339)	40,633		19
20	Dues, Fees, Subscriptions & Promotions			18,177	18,177	77	18,254	(3,450)	14,804		20
21	Clerical & General Office Expenses	141,737	13,371	45,057	200,165	1,989	202,154	4,506	206,660		21
22	Employee Benefits & Payroll Taxes			460,279	460,279	12,008	472,287	17,174	489,461		22
23	Inservice Training & Education										23
24	Travel and Seminar			3,589	3,589	397	3,986	983	4,969		24
25	Other Admin. Staff Transportation			1,190	1,190	3,313	4,503	1,707	6,210		25
26	Insurance-Prop.Liab.Malpractice			106,685	106,685		106,685		106,685		26
27	Other (specify):*										27
28	<b>TOTAL General Administration</b>	214,398	13,371	780,063	1,007,832	(18,316)	989,516	84,671	1,074,187		28
29	<b>TOTAL Operating Expense (sum of lines 8, 16 &amp; 28)</b>	2,088,608	501,249	1,157,511	3,747,368	(16,627)	3,730,741	80,941	3,811,682		29

\*Attach a schedule if more than one type of cost is included on this line, or if the total exceeds \$1000.

NOTE: Include a separate schedule detailing the reclassifications made in column 5. Be sure to include a detailed explanation of each reclassification.

## STATE OF ILLINOIS

Page 4

Facility Name & ID Number Pine Acres Care Center #0039289 Report Period Beginning: 07/01/2001 Ending: 06/30/2002

## V. COST CENTER EXPENSES (continued)

	Capital Expense	Cost Per General Ledger				Reclass- ification 5	Reclassified Total 6	Adjust- ments 7	Adjusted Total 8	FOR OHF USE ONLY		
		Salary/Wage 1	Supplies 2	Other 3	Total 4					9	10	
	<b>D. Ownership</b>											
30	Depreciation			208,222	208,222		208,222	(31,320)	176,902			30
31	Amortization of Pre-Op. & Org.											31
32	Interest			103,041	103,041		103,041	(11,116)	91,925			32
33	Real Estate Taxes											33
34	Rent-Facility & Grounds					801	801		801			34
35	Rent-Equipment & Vehicles			2,755	2,755	(1,088)	1,667	312	1,979			35
36	Other (specify):*											36
37	<b>TOTAL Ownership</b>			314,018	314,018	(287)	313,731	(42,124)	271,607			37
	<b>Ancillary Expense</b>											
	<b>E. Special Cost Centers</b>											
38	Medically Necessary Transportation											38
39	Ancillary Service Centers					13,171	13,171		13,171			39
40	Barber and Beauty Shops	20,301	1,058		21,359	3,634	24,993	191	25,184			40
41	Coffee and Gift Shops					109	109		109			41
42	Provider Participation Fee			65,153	65,153		65,153		65,153			42
43	Other (specify):*											43
44	<b>TOTAL Special Cost Centers</b>	20,301	1,058	65,153	86,512	16,914	103,426	191	103,617			44
45	<b>GRAND TOTAL COST</b> (sum of lines 29, 37 & 44)	2,108,909	502,307	1,536,682	4,147,898		4,147,898	39,008	4,186,906			45

\*Attach a schedule if more than one type of cost is included on this line, or if the total exceeds \$1000.

Facility Name &amp; ID Number Pine Acres Care Center

# 0039289

Report Period Beginning:

07/01/2001

Ending:

06/30/2002

## VI. ADJUSTMENT DETAIL

A. The expenses indicated below are non-allowable and should be adjusted out of Schedule V, pages 3 or 4 via column 7.

In column 2 below, reference the line on which the particular cost was included. (See instructions.)

	NON-ALLOWABLE EXPENSES	1 Amount	2 Refer- ence	3 OHF USE ONLY	
1	Day Care	\$		\$	1
2	Other Care for Outpatients				2
3	Governmental Sponsored Special Programs				3
4	Non-Patient Meals	(3,730)	2		4
5	Telephone, TV & Radio in Resident Rooms				5
6	Rented Facility Space				6
7	Sale of Supplies to Non-Patients				7
8	Laundry for Non-Patients				8
9	Non-Straightline Depreciation	(31,320)	30		9
10	Interest and Other Investment Income	(11,116)	32		10
11	Discounts, Allowances, Rebates & Refunds				11
12	Non-Working Officer's or Owner's Salary				12
13	Sales Tax				13
14	Non-Care Related Interest				14
15	Non-Care Related Owner's Transactions				15
16	Personal Expenses (Including Transportation)				16
17	Non-Care Related Fees	191	40		17
18	Fines and Penalties				18
19	Entertainment				19
20	Contributions				20
21	Owner or Key-Man Insurance				21
22	Special Legal Fees & Legal Retainers				22
23	Malpractice Insurance for Individuals				23
24	Bad Debt				24
25	Fund Raising, Advertising and Promotional	(3,946)	20		25
26	Income Taxes and Illinois Personal Property Replacement Tax				26
27	Nurse Aide Training for Non-Employees				27
28	Yellow Page Advertising				28
29	Other-Attach Schedule				29
30	<b>SUBTOTAL (A): (Sum of lines 1-29)</b>	\$ (49,921)		\$	30

## OHF USE ONLY

48		49		50		51		52	
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B. If there are expenses experienced by the facility which do not appear in the general ledger, they should be entered below.(See instructions.)

		1 Amount	2 Reference	
31	Non-Paid Workers-Attach Schedule*	\$		31
32	Donated Goods-Attach Schedule*			32
33	Amortization of Organization & Pre-Operating Expense			33
34	Adjustments for Related Organization Costs (Schedule VII)	(21,143)	ARIOUS	34
35	Other- Attach Schedule VIII-B	110,072	ARIOUS	35
36	<b>SUBTOTAL (B): (sum of lines 31-35)</b>	\$ 88,929		36
37	<b>(sum of SUBTOTALS TOTAL ADJUSTMENTS (A) and (B) )</b>	\$ 39,008		37

\*These costs are only allowable if they are necessary to meet minimum licensing standards. Attach a schedule detailing the items included on these lines.

C. Are the following expenses included in Sections A to D of pages 3 and 4? If so, they should be reclassified into Section E. Please reference the line on which they appear before reclassification. (See instructions.)

		1 Yes	2 No	3 Amount	4 Reference	
38	Medically Necessary Transport.		X	\$		38
39						39
40	Gift and Coffee Shops	X		109	2	40
41	Barber and Beauty Shops	X		3,634	22	41
42	Laboratory and Radiology		X			42
43	Prescription Drugs	X		13,171	10	43
44	Exceptional Care Program		X			44
45	Other-Attach Schedule		X			45
46	Other-Attach Schedule		X			46
47	<b>TOTAL (C): (sum of lines 38-46)</b>			\$ 16,914		47

Pine Acres Care Center

ID# 0039289

Report Period Beginning: 07/01/2001

Ending: 06/30/2002

Sch. V Line

NON-ALLOWABLE EXPENSES		Amount	Reference	
1	INDIRECT COSTS FROM SCHEDULE VIII-8	\$ 74,090	17	1
2	INDIRECT COSTS FROM SCHEDULE VIII-8	10,804	19	2
3	INDIRECT COSTS FROM SCHEDULE VIII-8	496	20	3
4	INDIRECT COSTS FROM SCHEDULE VIII-8	4,506	21	4
5	INDIRECT COSTS FROM SCHEDULE VIII-8	17,174	22	5
6	INDIRECT COSTS FROM SCHEDULE VIII-8	983	24	6
7	INDIRECT COSTS FROM SCHEDULE VIII-8	1,707	25	7
8	INDIRECT COSTS FROM SCHEDULE VIII-8	312	35	8
9				9
10				10
11				11
12				12
13				13
14				14
15				15
16				16
17				17
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32				32
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35				35
36				36
37				37
38				38
39				39
40				40
41				41
42				42
43				43
44				44
45				45
46				46
47				47
48				48
49	Total	110,072		49

## STATE OF ILLINOIS

Summary A

Facility Name & ID Number Pine Acres Care Center# 0039289

Report Period Beginning:

07/01/2001

Ending:

06/30/2002

## SUMMARY OF PAGES 5, 5A, 6, 6A, 6B, 6C, 6D, 6E, 6F, 6G, 6H AND 6I

	Operating Expenses	PAGES 5 & 5A	PAGE 6	PAGE 6A	PAGE 6B	PAGE 6C	PAGE 6D	PAGE 6E	PAGE 6F	PAGE 6G	PAGE 6H	PAGE 6I	SUMMARY TOTALS (to Sch V, col.7)	
	<b>A. General Services</b>													
1	Dietary	0	0	0	0	0	0	0	0	0	0	0	0	1
2	Food Purchase	(3,730)	0	0	0	0	0	0	0	0	0	0	(3,730)	2
3	Housekeeping	0	0	0	0	0	0	0	0	0	0	0	0	3
4	Laundry	0	0	0	0	0	0	0	0	0	0	0	0	4
5	Heat and Other Utilities	0	0	0	0	0	0	0	0	0	0	0	0	5
6	Maintenance	0	0	0	0	0	0	0	0	0	0	0	0	6
7	Other (specify):*	0	0	0	0	0	0	0	0	0	0	0	0	7
8	<b>TOTAL General Services</b>	<b>(3,730)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>(3,730)</b>	<b>8</b>
	<b>B. Health Care and Programs</b>													
9	Medical Director	0	0	0	0	0	0	0	0	0	0	0	0	9
10	Nursing and Medical Records	0	0	0	0	0	0	0	0	0	0	0	0	10
10a	Therapy	0	0	0	0	0	0	0	0	0	0	0	0	10a
11	Activities	0	0	0	0	0	0	0	0	0	0	0	0	11
12	Social Services	0	0	0	0	0	0	0	0	0	0	0	0	12
13	Nurse Aide Training	0	0	0	0	0	0	0	0	0	0	0	0	13
14	Program Transportation	0	0	0	0	0	0	0	0	0	0	0	0	14
15	Other (specify):*	0	0	0	0	0	0	0	0	0	0	0	0	15
16	<b>TOTAL Health Care and Programs</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>16</b>
	<b>C. General Administration</b>													
17	Administrative	74,090	0	0	0	0	0	0	0	0	0	0	74,090	17
18	Directors Fees	0	0	0	0	0	0	0	0	0	0	0	0	18
19	Professional Services	10,804	(21,143)	0	0	0	0	0	0	0	0	0	(10,339)	19
20	Fees, Subscriptions & Promotions	(3,450)	0	0	0	0	0	0	0	0	0	0	(3,450)	20
21	Clerical & General Office Expenses	4,506	0	0	0	0	0	0	0	0	0	0	4,506	21
22	Employee Benefits & Payroll Taxes	17,174	0	0	0	0	0	0	0	0	0	0	17,174	22
23	Inservice Training & Education	0	0	0	0	0	0	0	0	0	0	0	0	23
24	Travel and Seminar	983	0	0	0	0	0	0	0	0	0	0	983	24
25	Other Admin. Staff Transportation	1,707	0	0	0	0	0	0	0	0	0	0	1,707	25
26	Insurance-Prop.Liab.Malpractice	0	0	0	0	0	0	0	0	0	0	0	0	26
27	Other (specify):*	0	0	0	0	0	0	0	0	0	0	0	0	27
28	<b>TOTAL General Administration</b>	<b>105,814</b>	<b>(21,143)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>84,671</b>	<b>28</b>
29	<b>TOTAL Operating Expense (sum of lines 8,16 &amp; 28)</b>	<b>102,084</b>	<b>(21,143)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>80,941</b>	<b>29</b>

## STATE OF ILLINOIS

Summary B

Facility Name & ID Number Pine Acres Care Center# 0039289

Report Period Beginning:

07/01/2001 Ending:

06/30/2002

## SUMMARY OF PAGES 5, 5A, 6, 6A, 6B, 6C, 6D, 6E, 6F, 6G, 6H AND 6I

	Capital Expense	PAGES 5 & 5A	PAGE 6	PAGE 6A	PAGE 6B	PAGE 6C	PAGE 6D	PAGE 6E	PAGE 6F	PAGE 6G	PAGE 6H	PAGE 6I	SUMMARY TOTALS (to Sch V, col.7)	
	<b>D. Ownership</b>													
30	Depreciation	(31,320)	0	0	0	0	0	0	0	0	0	0	(31,320)	30
31	Amortization of Pre-Op. & Org.	0	0	0	0	0	0	0	0	0	0	0	0	31
32	Interest	(11,116)	0	0	0	0	0	0	0	0	0	0	(11,116)	32
33	Real Estate Taxes	0	0	0	0	0	0	0	0	0	0	0	0	33
34	Rent-Facility & Grounds	0	0	0	0	0	0	0	0	0	0	0	0	34
35	Rent-Equipment & Vehicles	312	0	0	0	0	0	0	0	0	0	0	312	35
36	Other (specify):*	0	0	0	0	0	0	0	0	0	0	0	0	36
37	<b>TOTAL Ownership</b>	<b>(42,124)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>(42,124)</b>	<b>37</b>
	<b>Ancillary Expense</b>													
	<b>E. Special Cost Centers</b>													
38	Medically Necessary Transportation	0	0	0	0	0	0	0	0	0	0	0	0	38
39	Ancillary Service Centers	0	0	0	0	0	0	0	0	0	0	0	0	39
40	Barber and Beauty Shops	191	0	0	0	0	0	0	0	0	0	0	191	40
41	Coffee and Gift Shops	0	0	0	0	0	0	0	0	0	0	0	0	41
42	Provider Participation Fee	0	0	0	0	0	0	0	0	0	0	0	0	42
43	Other (specify):*	0	0	0	0	0	0	0	0	0	0	0	0	43
44	<b>TOTAL Special Cost Centers</b>	<b>191</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>191</b>	<b>44</b>
45	<b>GRAND TOTAL COST (sum of lines 29, 37 &amp; 44)</b>	<b>60,151</b>	<b>(21,143)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>39,008</b>	<b>45</b>



Facility Name & ID Number Pine Acres Care Center# 0039289Report Period Beginning: 07/01/2001 Ending: 06/30/2002

## VII. RELATED PARTIES

A. Enter below the names of ALL owners and related organizations (parties) as defined in the instructions. Attach an additional schedule if necessary.

1 OWNERS		2 RELATED NURSING HOMES		3 OTHER RELATED BUSINESS ENTITIES		
Name	Ownership %	Name	City	Name	City	Type of Business
Bensenville Home Society	100	Anchorage of Beecher	Beecher	LIFELINK AREA		INDEPENDENT
Lifelink Corporation ( BHS Parent)	100	Anchorage of Bensenville	Bensenville	HOUSING	VARIOUS	LIVING
				BRIDEWAY OF		INDEPENDENT
				BENSENVILLE	BENSENVILLE	LIVING
				LIFELINK CHARITI	BENSENVILLE	FUND RAISING
				LIFELINK SERVICE	BENSENVILLE	PROJ. DEVEL.
				SEE ATTACHED		

B. Are any costs included in this report which are a result of transactions with related organizations? This includes rent, management fees, purchase of supplies, and so forth.

☒ YES ☐ NO

If yes, costs incurred as a result of transactions with related organizations must be fully itemized in accordance with the instructions for determining costs as specified for this form.

1 Schedule V	2 Line	3 Cost Per General Ledger Item	4 Amount	5 Cost to Related Organization Name of Related Organization	6 Percent of Ownership	7 Operating Cost of Related Organization	8 Difference: Adjustments for Related Organization Costs (7 minus 4)	
1	V	19 Management Fees	\$ 92,193	Lifelink Corporation (V.P. Health Care)	100.00%	\$ 73,139	\$ (19,054)	1
2	V	19 Management Fees	6,110	Lifelink Corporation (Pastoral care)	100.00%	5,771	(339)	2
3	V	19 Management Fees	23,109	BHS (Volunteer Coordinator)	100.00%	21,618	(1,491)	3
4	V	19 Management Fees	2,639	BHS (Intergenerational Coordinator)	100.00%	2,380	(259)	4
5	V							5
6	V							6
7	V							7
8	V							8
9	V							9
10	V							10
11	V							11
12	V							12
13	V							13
14	Total		\$ 124,051			\$ 102,908	\$ * (21,143)	14

\* Total must agree with the amount recorded on line 34 of Schedule VI.

## STATE OF ILLINOIS

Page 7

Facility Name &amp; ID Number Pine Acres Care Center

# 0039289

Report Period Beginning: 07/01/2001 Ending: 06/30/2002

## VII. RELATED PARTIES (continued)

## C. Statement of Compensation and Other Payments to Owners, Relatives and Members of Board of Directors.

**NOTE: ALL owners ( even those with less than 5% ownership) and their relatives who receive any type of compensation from this home must be listed on this schedule.**

	1 Name	2 Title	3 Function	4 Ownership Interest	5 Compensation Received From Other Nursing Homes*	6 Average Hours Per Work Week Devoted to this Facility and % of Total Work Week		7 Compensation Included in Costs for this Reporting Period**		8 Schedule V. Line & Column Reference	
						Hours	Percent	Description	Amount		
1	CARL ZIMMERMAN	PRESIDENT	ADMIN.	NONE	28,847	2.63	6.58	SALARY	\$ 7,240	17-7	1
2	ROBERT LOGSTON	EXEC. VP ADMIN.	ADMIN.	NONE	28,847	2.63	6.58	SALARY	7,240	17-7	2
3	JAMES FORMAL	VP HEALTH CARE	ADMIN-HEALTH	NONE	77,000	12	30.00	SALARY	33,000	19-3	3
4	THOMAS NOESEN	VP FIN/TREASURE	ACCT/FINANCE	NONE	28,847	2.63	6.58	SALARY	7,240	17-7	4
5	ALLEN S. GABRYS	CONTROLLER	ACCT/FINANCE	NONE	20,170	2.63	6.58	SALARY	5,062	17-7	5
6	KATHY LYNN CICERO	VP CORP. SERV.	ADMIN.	NONE	6,338	2.63	6.58	SALARY	1,591	17-7	6
7	KENYETTA HAYWOOD	VP SUPP. SERV.	SUPP. SERV.	NONE	28,847	2.63	6.58	SALARY	7,240	17-7	7
8	PAMELA JONES	DIR. - VOL.. SERV.	RECRUIT/PLACM	NONE	20,533	8.6	21.50	SALARY	8,506	7-Nov	8
9	DONALD PRIMDAHL	DIR. - BUDGETING	BDGT/GOVT. RE	NONE	21,177	2.63	6.58	SALARY	5,315	17-7	9
10	JANET HISBON	DIR. - PAST. CARE	SPRITUAL SERV	NONE	25,349	2	5.00	SALARY	2,130	7-Nov	10
11	KATHLEEN SCHUPBACH	DIR. - HUMAN RES	PERSONNEL	NONE	13,818	2.63	6.58	SALARY	3,468	17-7	11
12	ROBIN MCBROOM	INTERGEN. COORD.	ACTIVITIES	NONE	3,294	2.63	3.80	SALARY	1,647	7-Nov	12
13								TOTAL	\$ 89,679		13

\* If the owner(s) of this facility or any other related parties listed above have received compensation from other nursing homes, attach a schedule detailing the name(s) of the home(s) as well as the amount paid. THIS AMOUNT MUST AGREE TO THE AMOUNTS CLAIMED ON THE THE OTHER NURSING HOMES' COST REPORTS.

\*\* This must include all forms of compensation paid by related entities and allocated to Schedule V of this report (i.e., management fees)  
**FAILURE TO PROPERLY COMPLETE THIS SCHEDULE INDICATING ALL FORMS OF COMPENSATION RECEIVED FROM THIS HOME  
 ALL OTHER NURSING HOMES AND MANAGEMENT COMPANIES MAY RESULT IN THE DISALLOWANCE OF SUCH COMPENSATION**

Facility Name & ID Number Pine Acres Care Center# 0039289

Report Period Beginning:

07/01/2001Ending: 6/30/2002

## VIII. ALLOCATION OF INDIRECT COSTS

A. Are there any costs included in this report which were derived from allocations of central office or parent organization costs? (See instructions.) YES ☒ NO ☐

Name of Related Organization

LIFELINK CORPORATION

Street Address

331 S. YORK ROAD

City / State / Zip Code

BENSENVILLE, IL. 60106

Phone Number

( 630) 766-3570

Fax Number

( 630) 860-5130

B. Show the allocation of costs below. If necessary, please attach worksheets.

1	2	3	4	5	6	7	8	9	
Schedule V Line Reference	Item	Unit of Allocation (i.e.,Days, Direct Cost, Square Feet)	Total Units	Number of Subunits Being Allocated Among	Total Indirect Cost Being Allocated	Amount of Salary Cost Contained in Column 6	Facility Units	Allocation (col.8/col.4)x col.6	
1	17	ADMINISTRATION	DIRECT PROG. COST	63,274,260	12	\$ 1,125,725	\$ 4,164,424	\$ 74,090	1
2	19	PROFESSIONAL SERVICES	DIRECT PROG. COST	63,274,260	12	164,155	4,164,424	10,804	2
3	20	FEES, SUBSCRIPTIONS, PROM	DIRECT PROG. COST	63,274,260	12	7,538	4,164,424	496	3
4	21	GEN. OFFICE EXPENSE	DIRECT PROG. COST	63,274,260	12	68,465	4,164,424	4,506	4
5	22	EMP. TAXES & BENEFITS	DIRECT PROG. COST	63,274,260	12	260,945	4,164,424	17,174	5
6	24	TRAVEL & SEMINARS	DIRECT PROG. COST	63,274,260	12	14,932	4,164,424	983	6
7	25	OTHER STAFF TRANS.	DIRECT PROG. COST	63,274,260	12	25,937	4,164,424	1,707	7
8	35	RENTAL EQUIPMENT	DIRECT PROG. COST	63,274,260	12	4,745	4,164,424	312	8
9									9
10									10
11									11
12									12
13									13
14									14
15									15
16									16
17									17
18									18
19									19
20									20
21									21
22									22
23									23
24									24
25	TOTALS					\$ 1,672,442	\$ 1,125,725	\$ 110,072	25

Facility Name &amp; ID Number Pine Acres Care Center

# 0039289

Report Period Beginning:

07/01/2001

Ending:

06/30/2002

## IX. INTEREST EXPENSE AND REAL ESTATE TAX EXPENSE

A. Interest: (Complete details must be provided for each loan - attach a separate schedule if necessary.)

1		2		3	4	5	7		8	9	10	
	Name of Lender	Related**		Purpose of Loan	Monthly Payment Required	Date of Note	Amount of Note		Maturity Date	Interest Rate (4 Digits)	Reporting Period Interest Expense	
		YES	NO				Original	Balance				
	A. Directly Facility Related Long-Term											
1			X	Refinance Mortgage and Capital projects	*	*	\$ *	\$ *	*	*	\$ 103,041	1
2												2
3												3
4												4
5												5
	Working Capital											
6												6
7												7
8												8
9	TOTAL Facility Related						\$	\$			\$ 103,041	9
	B. Non-Facility Related*											
10												10
11												11
12				* See Attached								12
13												13
14	TOTAL Non-Facility Related						\$	\$			\$	14
15	TOTALS (line 9+line14)						\$ *	\$ *			\$ 103,041	15

16) Please indicate the total amount of mortgage insurance expense and the location of this expense on Sch. V. \$ \_\_\_\_\_ Line # \_\_\_\_\_

\* Any interest expense reported in this section should be adjusted out on page 5, line 14 and, consequently, page 4, col. 7.  
(See instructions.)\*\* If there is ANY overlap in ownership between the facility and the lender, this must be indicated in column 2.  
(See instructions.)



**IMPORTANT NOTICE**

**TO:** Long Term Care Facilities with Real Estate Tax Rates    **RE:** 2001 REAL ESTATE TAX COST DOCUMENTATION

In order to set the real estate tax portion of the capital rate, it is necessary that we obtain additional information regarding your calendar 2001 real estate tax costs, as well as copies of your real estate tax bills for calendar 2001.

Please complete the Real Estate Tax Statement below and forward with a copy of your 2001 real estate tax bill to the Department of Public Aid, Office of Health Finance, 201 South Grand Avenue East, Springfield, Illinois 62763.

**Please send these items in with your completed 2002 cost report. The cost report will not be considered complete and timely filed until this statement and the corresponding real estate tax bills are filed.** If you have any questions,

**2001 LONG TERM CARE REAL ESTATE TAX STATEMENT**

FACILITY NAME Pine Acres Care Center COUNTY De Kalb

FACILITY IDPH LICENSE NUMBER 0039289

CONTACT PERSON REGARDING THIS REPORT Donald Primdahl

TELEPHONE 630-521-8034 FAX #: 630-860-5130

**A. Summary of Real Estate Tax Costs**

Enter the tax index number and real estate tax assessed for 2001 on the lines provided below. Enter only the portion of the cost that applies to the operation of the nursing home in Column D. Real estate tax applicable to any portion of the nursing home property which is vacant, rented to other organizations, or used for purposes other than long term care must not be entered in Column D. Do not include cost for any period other than calendar year 2001

	(A)	(B)	(C)	(D) <u>Tax</u> <u>Applicable to</u> <u>Nursing Home</u>
	<u>Tax Index Number</u>	<u>Property Description</u>	<u>Total Tax</u>	
1.	<u>                    </u>	<u>                    </u>	\$ <u>                    </u>	\$ <u>                    </u>
2.	<u>N/A</u>	<u>                    </u>	\$ <u>                    </u>	\$ <u>                    </u>
3.	<u>                    </u>	<u>                    </u>	\$ <u>                    </u>	\$ <u>                    </u>
4.	<u>                    </u>	<u>                    </u>	\$ <u>                    </u>	\$ <u>                    </u>
5.	<u>                    </u>	<u>                    </u>	\$ <u>                    </u>	\$ <u>                    </u>
6.	<u>                    </u>	<u>                    </u>	\$ <u>                    </u>	\$ <u>                    </u>
7.	<u>                    </u>	<u>                    </u>	\$ <u>                    </u>	\$ <u>                    </u>
8.	<u>                    </u>	<u>                    </u>	\$ <u>                    </u>	\$ <u>                    </u>
9.	<u>                    </u>	<u>                    </u>	\$ <u>                    </u>	\$ <u>                    </u>
10.	<u>                    </u>	<u>                    </u>	\$ <u>                    </u>	\$ <u>                    </u>
		<b>TOTALS</b>	\$ <u>                    </u>	\$ <u>                    </u>

**B. Real Estate Tax Cost Allocation:**

Does any portion of the tax bill apply to more than one nursing home, vacant property, or property which is not direct used for nursing home services?            YES            NO

If YES, attach an explanation & a schedule which shows the calculation of the cost allocated to the nursing home (Generally the real estate tax cost must be allocated to the nursing home based upon sq. ft. of space used)

**C. Tax Bills**

Attach a copy of the 2001 tax bills which were listed in Section A to this statement. Be sure to use the 2001 tax bill which is normally paid during 2002.

- A. Square Feet: 37,295 B. General Construction Type: Exterior Brick Frame \_\_\_\_\_ Number of Stories 1
- C. Does the Operating Entity? ☒ (a) Own the Facility ☐ (b) Rent from a Related Organization. ☐ (c) Rent from Completely Unrelated Organization.  
 (Facilities checking (a) or (b) must complete Schedule XI. Those checking (c) may complete Schedule XI or Schedule XII-A. See instructions.)
- D. Does the Operating Entity? ☒ (a) Own the Equipment ☐ (b) Rent equipment from a Related Organization. ☐ (c) Rent equipment from Completely Unrelated Organization.  
 (Facilities checking (a) or (b) must complete Schedule XI-C. Those checking (c) may complete Schedule XI-C or Schedule XII-B. See instructions.)
- E. List all other business entities owned by this operating entity or related to the operating entity that are located on or adjacent to this nursing home's grounds (such as, but not limited to, apartments, assisted living facilities, day training facilities, day care, independent living facilities, nurse aide training facilities, etc.) List entity name, type of business, square footage, and number of beds/units available (where applicable).

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- F. Does this cost report reflect any organization or pre-operating costs which are being amortized? ☐ YES ☒ NO  
 If so, please complete the following:

1. Total Amount Incurred: \_\_\_\_\_ 2. Number of Years Over Which it is Being Amortized: \_\_\_\_\_  
 3. Current Period Amortization: \_\_\_\_\_ 4. Dates Incurred: \_\_\_\_\_

Nature of Costs: \_\_\_\_\_  
 (Attach a complete schedule detailing the total amount of organization and pre-operating costs.)

XI. OWNERSHIP COSTS:

A. Land.

	1 Use	2 Square Feet	3 Year Acquired	4 Cost	
1	Long Term Care	126,760	1994	\$ 300,000	1
2					2
3	TOTALS	126,760		\$ 300,000	3

## STATE OF ILLINOIS

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Facility Name &amp; ID Number Pine Acres Care Center

# 0039289

Report Period Beginning:

07/01/2001

Ending:

06/30/2002

## XI. OWNERSHIP COSTS (continued)

## B. Building Depreciation-Including Fixed Equipment. (See instructions.) Round all numbers to nearest dollar.

	1 Beds*	FOR OHF USE ONLY	2 Year Acquired	3 Year Constructed	4 Cost	5 Current Book Depreciation	6 Life in Years	7 Straight Line Depreciation	8 Adjustments	9 Accumulated Depreciation	
4	119		1994	1968	\$ 2,500,000	\$ 100,000	35	\$ 71,429	\$ (28,571)	\$ 595,241	4
5											5
6											6
7											7
8											8
	Improvement Type**										
9	1985 ADMIN. BLDG, RENOVATION			1985	114,217	2,855	40	2,855		85,903	9
10	1986 ADMIN. BLDG, RENOVATION			1986	8,801	220	40	220		6,179	10
11	HOT WATER HEATER			1994	3,432	286	10	286		2,717	11
12	WATER CONDITIONER			1994	6,813	683	10	683		5,393	12
13	(5) AIR TERMINAL UNITS			1994	9,375	936	10	936		7,188	13
14	TILE FLOORING FOR ROOMS			1995	9,074	907	8	907		7,840	14
15	(2) BOILER AIR DAMPERS			1995	28,538	2,854	20	1,427	(1,427)	10,702	15
16	REMODEL COMMON AREA			1995	12,822	1,282	8	1,603	321	11,755	16
17	RUBBER ROOF - KITCHEN			1995	19,134	1,916	10	1,916		13,872	17
18	1.25 HP DISPOSAL			1995	1,093		10	109	109	836	18
19	MASONRY REPAIR TO EXTERIOR WALLS			1996	5,600	185	30	185		1,151	19
20	(7) WALL UNITS			1996	8,500	850	10	850		5,383	20
21	RESURFACE PARKING LOT			1996	8,891	889	10	889	(0)	4,890	21
22	ROOF REPAIRS			1996	9,620	320	30	320		1,844	22
23	REMODLE ROOMS 121 AND 123			1997	9,985	333	30	333		1,831	23
24	REMODLE FRONT FOYER AND RECEPTION AREA			1997	13,985	467	30	467		2,564	24
25	REMODLE ROOMS 25,26 AND 35			1997	18,530	616	30	616		3,397	25
26	REMODLE BATH AREAS			1997	12,822	1,283	10	1,283		7,052	26
27	REMODLE STAFF LOUNGE			1997	18,635	621	30	621		2,795	27
28	INSTALL GARBAGE ARE ENCLOSURE			1997	4,873	488	10	488		2,396	28
29	INSTALL DOMESTIC WATER			1998	7,800	260	10	260		1,170	29
30	REPLACE (23) VANITIES W/SINKS			1998	18,500	1,850	10	1,850		8,013	30
31	ROOF ADDITION			1999	88,173	2,939	30	2,939		9,062	31
32	NEW CARPETING			1999	18,018	1,802	10	1,802		5,706	32
33	(9) HEATING / AC WALL UNITS			1999	13,692	1,370	10	1,370		4,222	33
34	NEW CARPETING			1999	2,217	221	10	221		628	34
35	RENOVATE HALLWAY			1999	3,214	322	10	322		964	35
36	HEAT TAPE GUTTERS			1999	1,650	165	10	165		426	36

\*Total beds on this schedule must agree with page 2.

\*\*Improvement type must be detailed in order for the cost report to be considered complete

See Page 12A, Line 70 for total



## STATE OF ILLINOIS

Page 12A

Facility Name &amp; ID Number Pine Acres Care Center

# 0039289

Report Period Beginning:

07/01/2001

Ending:

06/30/2002

## XI. OWNERSHIP COSTS (continued)

## B. Building Depreciation-Including Fixed Equipment. (See instructions.) Round all numbers to nearest dollar.

1	2	3	4	5	6	7	8	9	10
	Improvement Type**	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
37	(40) HEAT VALVES FOR BOILER	2000	\$ 4,800	\$ 480	10	\$ 480	\$	\$ 1,160	37
38	(5) HEAT VALVES FOR BOILER	2000	1,660	166	10	166		360	38
39	ROOF REPAIRS	2000	5,510	275	20	275		482	39
40	STORAGE SHED	2001	10,193	1,019	10	1,019		1,274	40
41	3 TON ROOF TOP SYSTEM	2001	17,237	1,724	10	1,724		2,011	41
42	SECURITY DOOR ALARM	2001	8,295	832	10	832		903	42
43	COURTYARD ASPHALT REPAIRS	2001	6,561	492	10	492		492	43
44	INSTALL (2) HOT WATER TANKS	2001	4,573	343	10	343		343	44
45	ROOF REPLACEMENT	2002	39,420	1,971	30	219	(1,752)	219	45
46									46
47									47
48									48
49									49
50									50
51									51
52									52
53									53
54									54
55									55
56									56
57									57
58									58
59									59
60									60
61									61
62									62
63									63
64									64
65									65
66									66
67									67
68									68
69									69
70	TOTAL (lines 4 thru 69)		\$ 3,076,253	\$ 134,222		\$ 102,902	\$ (31,320)	\$ 818,364	70

\*\*Improvement type must be detailed in order for the cost report to be considered complete

XI. OWNERSHIP COSTS (continued)								
C. Equipment Depreciation-Excluding Transportation. (See instructions.)								
	Category of Equipment	1 Cost	Current Book Depreciation 2	Straight Line Depreciation 3	4 Adjustments	Component Life 5	Accumulated Depreciation 6	
71	Purchased in Prior Years	\$ 726,292	\$ 73,608	\$ 73,608	\$	5 TO 10	\$ 572,909	71
72	Current Year Purchases	12,107	392	392		5 TO 10	392	72
73	Fully Depreciated Assets							73
74								74
75	TOTALS	\$ 738,399	\$ 74,000	\$ 74,000	\$		\$ 573,301	75

D. Vehicle Depreciation (See instructions.)*										
	1 Use	Model, Make and Year 2	Year Acquired 3	4 Cost	Current Book Depreciation 5	Straight Line Depreciation 6	7 Adjustments	Life in Years 8	Accumulated Depreciation 9	
76	N/A			\$	\$	\$	\$		\$	76
77										77
78										78
79										79
80	TOTALS			\$	\$	\$	\$		\$	80

E. Summary of Care-Related Assets					1 Reference	2 Amount	
81	Total Historical Cost	(line 3, col.4 + line 70, col.4 + line 75, col.1 + line 80, col.4) + (Pages 12B thru 12I, if applicable)				\$ 4,114,652	81
82	Current Book Depreciation	(line 70, col.5 + line 75, col.2 + line 80, col.5) + (Pages 12B thru 12I, if applicable)				\$ 208,222	82
83	Straight Line Depreciation	(line 70, col.7 + line 75, col.3 + line 80, col.6) + (Pages 12B thru 12I, if applicable)				\$ 176,902	83
84	Adjustments	(line 70, col.8 + line 75, col.4 + line 80, col.7) + (Pages 12B thru 12I, if applicable)				\$ (31,320)	84
85	Accumulated Depreciation	(line 70, col.9 + line 75, col.6 + line 80, col.9) + (Pages 12B thru 12I, if applicable)				\$ 1,391,665	85

F. Depreciable Non-Care Assets Included in General Ledger. (See instructions.)					1 Description & Year Acquired	2 Cost	Current Book Depreciation 3	Accumulated Depreciation 4	
86		\$	\$	\$					86
87	N/A								87
88									88
89									89
90									90
91	TOTALS	\$	\$	\$					91

G. Construction-in-Progress			1 Description	Cost	
92	N/A	\$			92
93					93
94					94
95		\$			95

\* Vehicles used to transport residents to & from day training must be recorded in XI-F, not XI-D.

\*\* This must agree with Schedule V line 30, column 8.

XII. RENTAL COSTS

A. Building and Fixed Equipment (See instructions.)

1. Name of Party Holding Lease: N/A

2. Does the facility also pay real estate taxes in addition to rental amount shown below on line 7, column 4?

If NO, see instructions.

☐ YES ☐ NO

		1 Year Constructed	2 Number of Beds	3 Date of Lease	4 Rental Amount	5 Total Years of Lease	6 Total Years Renewal Option*	
3	Original Building:				\$			3
4	Additions							4
5								5
6								6
7	TOTAL				\$			7

\*\*

8. List separately any amortization of lease expense included on page 4, line 34.

This amount was calculated by dividing the total amount to be amortized  
by the length of the lease .

9. Option to Buy: ☐ YES ☐ NO Terms: \*

B. Equipment-Excluding Transportation and Fixed Equipment. (See instructions.)

15. Is Movable equipment rental included in building rental?

☐ YES ☒ NO

16. Rental Amount for movable equipment: \$ 2,755

Description: SEE ATTACHED

(Attach a schedule detailing the breakdown of movable equipment)

C. Vehicle Rental (See instructions.)

	1 Use	2 Model Year and Make	3 Monthly Lease Payment	4 Rental Expense for this Period	
17			\$	\$	17
18					18
19					19
20					20
21	TOTAL		\$	\$	21

10. Effective dates of current rental agreement:

Beginning

Ending

11. Rent to be paid in future years under the current rental agreement:

Fiscal Year Ending

Annual Rent

12. /2003 \$

13. /2004 \$

14. /2005 \$

\* If there is an option to buy the building, please provide complete details on attached schedule.

\*\* This amount plus any amortization of lease expense must agree with page 4, line 34.

Facility Name &amp; ID Number Pine Acres Care Center

#

0039289

Report Period Beginning:

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06/30/2002

**XIII. EXPENSES RELATING TO NURSE AIDE TRAINING PROGRAMS (See instructions.)****A. TYPE OF TRAINING PROGRAM (If aides are trained in another facility program, attach a schedule listing the facility name, address and cost per aide trained in that facility.)**1. HAVE YOU TRAINED AIDES  
DURING THIS REPORT  
PERIOD?☐ YES☒ NOIf "yes", please complete the remainder  
of this schedule. If "no", provide an  
explanation as to why this training was  
not necessary.2. CLASSROOM PORTION:

IN-HOUSE PROGRAM

IN OTHER FACILITY

COMMUNITY COLLEGE

HOURS PER AIDE

☐☐☐3. CLINICAL PORTION:

IN-HOUSE PROGRAM

IN OTHER FACILITY

HOURS PER AIDE

☐☐We only hire certified nursing assistants.**B. EXPENSES****ALLOCATION OF COSTS (d)**

		1	2	3	4
		Facility			
		Drop-outs	Completed	Contract	Total
1	Community College Tuition	\$	\$	\$	\$
2	Books and Supplies				
3	Classroom Wages (a)				
4	Clinical Wages (b)				
5	In-House Trainer Wages (c)				
6	Transportation				
7	Contractual Payments				
8	Nurse Aide Competency Tests				
9	TOTALS	\$	\$	\$	\$
10	SUM OF line 9, col. 1 and 2 (e)	\$			

**C. CONTRACTUAL INCOME**In the box below record the amount of income your  
facility received training aides from other facilities.\$ **D. NUMBER OF AIDES TRAINED**

COMPLETED	
1. From this facility	
2. From other facilities (f)	
DROP-OUTS	
1. From this facility	
2. From other facilities (f)	
TOTAL TRAINED	

(a) Include wages paid during the classroom portion of training. Do not include fringe benefits.

(b) Include wages paid during the clinical portion of training. Do not include fringe benefits.

(c) For in-house training programs only. Do not include fringe benefits.

(d) Allocate based on if the aide is from your facility or is being contracted to be trained in  
your facility. Drop-out costs can only be for costs incurred by your own aides.(e) The total amount of Drop-out and Completed Costs for  
your own aides must agree with Sch. V, line 13, col. 8.(f) Attach a schedule of the facility names and addresses  
of those facilities for which you trained aides.

**XIV. SPECIAL SERVICES (Direct Cost) (See instructions.)**

		1	2	3	4	5	6	7	8	
	Service	Schedule V Line & Column Reference	Staff		Outside Practitioner (other than consultant)		Supplies (Actual or) Allocated	Total Units (Column 2 + 4)	Total Cost (Col. 3 + 5 + 6)	
			Units of Service	Cost	Units	Cost				
1	Licensed Occupational Therapist	10a	hrs	\$ 32,127		\$	407		\$ 32,534	1
2	Licensed Speech and Language Development Therapist	10a	hrs	2,243					2,243	2
3	Licensed Recreational Therapist		hrs							3
4	Licensed Physical Therapist	10a	hrs	32,769			439		33,208	4
5	Physician Care		visits							5
6	Dental Care		visits							6
7	Work Related Program		hrs							7
8	Habilitation		hrs							8
9	Pharmacy		# of prescripts							9
10	Psychological Services (Evaluation and Diagnosis/ Behavior Modification)		hrs							10
11	Academic Education		hrs							11
12	Exceptional Care Program									12
13	Other (specify):									13
14	TOTAL			\$ 67,139		\$	846		\$ 67,985	14

**NOTE:** This schedule should include fees (other than consultant fees) paid to licensed practitioners. Consultant fees should be detailed on Schedule XVIII-B. Salaries of unlicensed practitioners, such as nurse aides, who help with the above activities should not be listed on this schedule.

**This report must be completed even if financial statements are attached.**

		1 Operating	2 After Consolidation*	
	<b>A. Current Assets</b>			
1	Cash on Hand and in Banks	\$ 10,723	\$ 1,753,646	1
2	Cash-Patient Deposits		647,096	2
3	Accounts & Short-Term Notes Receivable- Patients (less allowance 140,599 )	317,122	3,311,400	3
4	Supply Inventory (priced at COST )	18,468	72,087	4
5	Short-Term Investments		129,671	5
6	Prepaid Insurance	27,402	263,090	6
7	Other Prepaid Expenses		104,586	7
8	Accounts Receivable (owners or related parties)	447,544	21,439,354	8
9	Other(specify):			9
10	<b>TOTAL Current Assets (sum of lines 1 thru 9)</b>	\$ 821,259	\$ 27,720,930	10
	<b>B. Long-Term Assets</b>			
11	Long-Term Notes Receivable			11
12	Long-Term Investments			12
13	Land		921,501	13
14	Buildings, at Historical Cost		21,152,795	14
15	Leasehold Improvements, at Historical Cost		690,601	15
16	Equipment, at Historical Cost		8,416,077	16
17	Accumulated Depreciation (book methods)		(16,716,338)	17
18	Deferred Charges			18
19	Organization & Pre-Operating Costs			19
20	Accumulated Amortization - Organization & Pre-Operating Costs			20
21	Restricted Funds			21
22	Other Long-Term Assets (specify):			22
23	Other(specify): SEE ATTACHED		6,449,031	23
24	<b>TOTAL Long-Term Assets (sum of lines 11 thru 23)</b>	\$	\$ 20,913,667	24
25	<b>TOTAL ASSETS (sum of lines 10 and 24)</b>	\$ 821,259	\$ 48,634,597	25

		1 Operating	2 After Consolidation*	
	<b>C. Current Liabilities</b>			
26	Accounts Payable	\$ 16,337	\$ 4,707,737	26
27	Officer's Accounts Payable			27
28	Accounts Payable-Patient Deposits	6,695	219,222	28
29	Short-Term Notes Payable	20,867	608,690	29
30	Accrued Salaries Payable	72,383	1,411,858	30
31	Accrued Taxes Payable (excluding real estate taxes)	1,198	767,460	31
32	Accrued Real Estate Taxes(Sch.IX-B)			32
33	Accrued Interest Payable		111,897	33
34	Deferred Compensation			34
35	Federal and State Income Taxes			35
	<b>Other Current Liabilities(specify):</b>			
36	DEFERRED REVENUE		326,609	36
37	DUE TO AFFILIATED CORP.		24,297,096	37
38	<b>TOTAL Current Liabilities (sum of lines 26 thru 37)</b>	\$ 117,480	\$ 32,450,569	38
	<b>D. Long-Term Liabilities</b>			
39	Long-Term Notes Payable		411,485	39
40	Mortgage Payable			40
41	Bonds Payable		14,808,375	41
42	Deferred Compensation			42
	<b>Other Long-Term Liabilities(specify):</b>			
43	DEFERRED REVENUE/OTHER		1,039,345	43
44				44
45	<b>TOTAL Long-Term Liabilities (sum of lines 39 thru 44)</b>	\$	\$ 16,259,205	45
46	<b>TOTAL LIABILITIES (sum of lines 38 and 45)</b>	\$ 117,480	\$ 48,709,774	46
47	<b>TOTAL EQUITY(page 18, line 24)</b>	\$ 703,779	\$ (75,177)	47
48	<b>TOTAL LIABILITIES AND EQUITY (sum of lines 46 and 47)</b>	\$ 821,259	\$ 48,634,597	48

\*(See instructions.)

## XVI. STATEMENT OF CHANGES IN EQUITY

		1 Total	
1	Balance at Beginning of Year, as Previously Reported	\$ 312,859	1
2	Restatements (describe):		2
3			3
4			4
5			5
6	Balance at Beginning of Year, as Restated (sum of lines 1-5)	\$ 312,859	6
	<b>A. Additions (deductions):</b>		
7	NET Income (Loss) (from page 19, line 43)	138,583	7
8	Aquisitions of Pooled Companies		8
9	Proceeds from Sale of Stock		9
10	Stock Options Exercised		10
11	Contributions and Grants		11
12	Expenditures for Specific Purposes		12
13	Dividends Paid or Other Distributions to Owners	( )	13
14	Donated Property, Plant, and Equipment		14
15	Other (describe) NONE ALLOWABLE COSTS EXCLUDED	(65,956)	15
16	Other (describe) NET EXP. BOOKED ON CORP. BOOKS	318,293	16
17	TOTAL Additions (deductions) (sum of lines 7-16)	\$ 390,920	17
	<b>B. Transfers (Itemize):</b>		
18			18
19			19
20			20
21			21
22			22
23	TOTAL Transfers (sum of lines 18-22)	\$	23
24	BALANCE AT END OF YEAR (sum of lines 6 + 17 + 23)	\$ 703,779	24 *

\* This must agree with page 17, line 47.

## STATE OF ILLINOIS

Page 19

Facility Name &amp; ID Number Pine Acres Care Center

# 0039289

Report Period Beginning: 07/01/2001

Ending: 06/30/2002

**XVII. INCOME STATEMENT** (attach any explanatory footnotes necessary to reconcile this schedule to Schedules V and VI.) All required classifications of revenue and expense must be provided on this form, even if financial statements are attached.

**Note: This schedule should show gross revenue and expenses. Do not net revenue against expense.**

1

	Revenue	Amount	
	<b>A. Inpatient Care</b>		
1	Gross Revenue -- All Levels of Care	\$ 4,453,375	1
2	Discounts and Allowances for all Levels	(576,106)	2
3	<b>SUBTOTAL Inpatient Care (line 1 minus line 2)</b>	\$ 3,877,269	3
	<b>B. Ancillary Revenue</b>		
4	Day Care		4
5	Other Care for Outpatients		5
6	Therapy	399,668	6
7	Oxygen		7
8	<b>SUBTOTAL Ancillary Revenue (lines 4 thru 7)</b>	\$ 399,668	8
	<b>C. Other Operating Revenue</b>		
9	Payments for Education		9
10	Other Government Grants	100,500	10
11	Nurses Aide Training Reimbursements		11
12	Gift and Coffee Shop	109	12
13	Barber and Beauty Care	191	13
14	Non-Patient Meals	3,729	14
15	Telephone, Television and Radio		15
16	Rental of Facility Space		16
17	Sale of Drugs		17
18	Sale of Supplies to Non-Patients		18
19	Laboratory		19
20	Radiology and X-Ray		20
21	Other Medical Services		21
22	Laundry		22
23	<b>SUBTOTAL Other Operating Revenue (lines 9 thru 22)</b>	\$ 104,529	23
	<b>D. Non-Operating Revenue</b>		
24	Contributions	3,971	24
25	Interest and Other Investment Income***	11,116	25
26	<b>SUBTOTAL Non-Operating Revenue (lines 24 and 25)</b>	\$ 15,087	26
	<b>E. Other Revenue (specify):****</b>		
27	<b>Settlement Income (Insurance, Legal, Etc.)</b>		27
28			28
28a			28a
29	<b>SUBTOTAL Other Revenue (lines 27, 28 and 28a)</b>	\$	29
30	<b>TOTAL REVENUE (sum of lines 3, 8, 23, 26 and 29)</b>	\$ 4,396,553	30

2

	Expenses	Amount	
	<b>A. Operating Expenses</b>		
31	General Services	894,902	31
32	Health Care	1,844,634	32
33	General Administration	1,007,832	33
	<b>B. Capital Expense</b>		
34	Ownership	314,018	34
	<b>C. Ancillary Expense</b>		
35	Special Cost Centers	21,359	35
36	Provider Participation Fee	65,153	36
	<b>D. Other Expenses (specify):</b>		
37	<b>ALLOCATION OF INDIRECT COST-SCHED. VIII-B</b>	110,072	37
38			38
39			39
40	<b>TOTAL EXPENSES (sum of lines 31 thru 39)*</b>	\$ 4,257,970	40
41	<b>Income before Income Taxes (line 30 minus line 40)**</b>	138,583	41
42	<b>Income Taxes</b>		42
43	<b>NET INCOME OR LOSS FOR THE YEAR (line 41 minus line 42)</b>	\$ 138,583	43

\* This must agree with page 4, line 45, column 4.

\*\* Does this agree with taxable income (loss) per Federal Income Tax Return? NO If not, please attach a reconciliation.

\*\*\* See the instructions. If this total amount has not been offset against interest expense on Schedule V, line 32, please include a detailed explanation.

\*\*\*\*Provide a detailed breakdown of "Other Revenue" on an attached sheet.



Facility Name &amp; ID Number Pine Acres Care Center

# 0039289

Report Period Beginning: 07/01/2001

Ending:

06/30/2002

## XVIII. A. STAFFING AND SALARY COSTS (Please report each line separately.)

(This schedule must cover the entire reporting period.)

		1	2**	3	4	
		# of Hrs. Actually Worked	# of Hrs. Paid and Accrued	Reporting Period Total Salaries, Wages	Average Hourly Wage	
1	Director of Nursing	1,840	2,080	\$ 59,599	\$ 28.65	1
2	Assistant Director of Nursing	1,840	2,080	53,243	25.60	2
3	Registered Nurses	15,681	17,588	391,349	22.25	3
4	Licensed Practical Nurses	11,156	12,170	271,482	22.31	4
5	Nurse Aides & Orderlies	49,082	53,365	633,426	11.87	5
6	Nurse Aide Trainees					6
7	Licensed Therapist					7
8	Rehab/Therapy Aides	879	1,018	20,121	19.77	8
9	Activity Director	2,036	2,239	28,246	12.62	9
10	Activity Assistants	1,704	1,945	24,236	12.46	10
11	Social Service Workers	217	217	3,549	16.35	11
12	Dietician					12
13	Food Service Supervisor	1,952	2,080	30,762	14.79	13
14	Head Cook					14
15	Cook Helpers/Assistants	20,346	22,168	195,876	8.84	15
16	Dishwashers					16
17	Maintenance Workers	3,566	4,173	63,965	15.33	17
18	Housekeepers	10,349	11,685	98,356	8.42	18
19	Laundry					19
20	Administrator	1,840	2,080	72,661	34.93	20
21	Assistant Administrator					21
22	Other Administrative					22
23	Office Manager					23
24	Clerical	7,259	8,371	114,874	13.72	24
25	Vocational Instruction					25
26	Academic Instruction					26
27	Medical Director					27
28	Qualified MR Prof. (QMRP)					28
29	Resident Services Coordinator					29
30	Habilitation Aides (DD Homes)					30
31	Medical Records	1,848	2,074	26,863	12.95	31
32	Other Health Care(specify)					32
33	Other(specify) <u>Beautician</u>	1,626	1,962	20,301	10.35	33
34	TOTAL (lines 1 - 33)	133,221	147,295	\$ 2,108,909 *	\$ 14.32	34

\* This total must agree with page 4, column 1, line 45.

\*\* See instructions.

## B. CONSULTANT SERVICES

		1	2	3	
		Number of Hrs. Paid & Accrued	Total Consultant Cost for Reporting Period	Schedule V Line & Column Reference	
35	Dietary Consultant	248	\$ 6,813	1-3	35
36	Medical Director		8,800	9.3	36
37	Medical Records Consultant	16	999	10-3	37
38	Nurse Consultant				38
39	Pharmacist Consultant				39
40	Physical Therapy Consultant	20	975	10a-3	40
41	Occupational Therapy Consultant	22	1,100	10a-3	41
42	Respiratory Therapy Consultant				42
43	Speech Therapy Consultant				43
44	Activity Consultant	54	3,074	11.3	44
45	Social Service Consultant	12	630	12-3	45
46	Other(specify)				46
47					47
48					48
49	TOTAL (lines 35 - 48)	372	\$ 22,391		49

## C. CONTRACT NURSES

		1	2	3	
		Number of Hrs. Paid & Accrued	Total Contract Wages	Schedule V Line & Column Reference	
50	Registered Nurses	201	\$ 7,707	10-3	50
51	Licensed Practical Nurses	998	33,959	10-3	51
52	Nurse Aides	54	1,302	10-3	52
53	TOTAL (lines 50 - 52)	1,253	\$ 42,968		53

Facility Name &amp; ID Number Pine Acres Care Center

## XIX. SUPPORT SCHEDULES

A. Administrative Salaries			
Name	Function	% Ownership	Amount
DALENA KEMNA-KAHN	ADMINISTRATOR	0	\$ 72,661
TOTAL (agree to Schedule V, line 17, col. 1) (List each licensed administrator separately.)			\$ 72,661
<b>B. Administrative - Other</b>			
Description			Amount
N/A			\$
TOTAL (agree to Schedule V, line 17, col. 3) (Attach a copy of any management service agreement)			\$
<b>C. Professional Services</b>			
Vendor/Payee	Type		Amount
LIFELINK CORPORATION	MGMT. FEE		\$ 124,050
LIFELINK CORPORATION	DATA PROC.		16,001
REINGRUBER & COMPANY	MEDICARE CONSULTANT		5,035
TOTAL (agree to Schedule V, line 19, column 3) (If total legal fees exceed \$2500 attach copy of invoices.)			\$ 145,086
<b>D. Employee Benefits and Payroll Taxes</b>			
Description			Amount
Workers' Compensation Insurance			\$ 47,381
Unemployment Compensation Insurance			(6,427)
FICA Taxes			156,705
Employee Health Insurance			225,228
Employee Meals			
Illinois Municipal Retirement Fund (IMRF)*			
LIFE INS. / DISABILITY			11,014
PENSION(TSA)			16,455
STAFF MEDICAL EXAMS			7,628
EMPLOYEE RELATIONS/UNIFORMS			2,295
RECLASS BEAUTY SHOP			(3,634)
ALLOCATION SCHED. VII-B			15,642
ALLOCATION SCHED. VIII-B			17,174
TOTAL (agree to Schedule V, line 22, col.8)			\$ 489,461
<b>E. Schedule of Non-Cash Compensation Paid to Owners or Employees</b>			
Description	Line #		Amount
NONE			\$
TOTAL			\$
<b>F. Dues, Fees, Subscriptions and Promotions</b>			
Description			Amount
IDPH License Fee			\$
Advertising: Employee Recruitment			4,354
Health Care Worker Background Check (Indicate # of checks performed 76 )			532
SUBSCRIPTIONS/REF. PUBL.			2,372
ASSOCIATION DUES			6,973
PUBLIC RELATIONS			3,946
ALLOCATION SCHED. VII-B			77
ALLOCATION SCHED. VIII-B			496
Less: Public Relations Expense			(3,946)
Non-allowable advertising ( )			
Yellow page advertising ( )			
TOTAL (agree to Sch. V, line 20, col. 8)			\$ 14,804
<b>G. Schedule of Travel and Seminar**</b>			
Description			Amount
Out-of-State Travel			\$ 563
In-State Travel			3,026
ALLOCATION SCHED. VII-B			397
ALLOCATION SCHED. VIII-B			983
Seminar Expense			
Entertainment Expense ( )			
TOTAL (agree to Sch. V, line 24, col. 8)			\$ 4,969

**\* Attach copy of IMRF notifications**

**\*\*See instructions.**

[illegible]

**XX. GENERAL INFORMATION:**

- (1) Are nursing employees (RN,LPN,NA) represented by a union? NO
- (2) Are there any dues to nursing home associations included on the cost report? YES  
If YES, give association name and amount. LSN/AAHSA \$4,071
- (3) Did the nursing home make political contributions or payments to a political organization? NO If YES, have these costs been properly adjusted out of the cost report? \_\_\_\_\_
- (4) Does the bed capacity of the building differ from the number of beds licensed at the end of the fiscal year? NO If YES, what is the capacity? \_\_\_\_\_
- (5) Have you properly capitalized all major repairs and equipment purchases? YES  
What was the average life used for new equipment added during this period? 5-10 YRS
- (6) Indicate the total amount of both disposable and non-disposable diaper expense and the location of this expense on Sch. V. \$ 881 Line 10-2
- (7) Have all costs reported on this form been determined using accounting procedure consistent with prior reports? YES If NO, attach a complete explanation.
- (8) Are you presently operating under a sale and leaseback arrangement? NO  
If YES, give effective date of lease. \_\_\_\_\_
- (9) Are you presently operating under a sublease agreement? \_\_\_\_\_ YES X NO
- (10) Was this home previously operated by a related party (as is defined in the instructions for Schedule VII)? YES \_\_\_\_\_ NO X If YES, please indicate name of the facility, IDPH license number of this related party and the date the present owners took over  
\_\_\_\_\_
- (11) Indicate the amount of the Provider Participation Fees paid and accrued to the Department of Public Aid during this cost report period. \$ 65,153  
This amount is to be recorded on line 42 of Schedule V.
- (12) Are there any salary costs which have been allocated to more than one line on Schedule V for an individual employee? NO If YES, attach an explanation of the allocation.
- (13) Have costs for all supplies and services which are of the type that can be billed to the Department of Public Aid, in addition to the daily rate, been properly classified in the Ancillary Section of Schedule V? YES
- (14) Is a portion of the building used for any function other than long term care services for the patient census listed on page 2, Section B? NO For example, is a portion of the building used for rental, a pharmacy, day care, etc.) If YES, attach a schedule which explains how all related costs were allocated to these functions
- (15) Indicate the cost of employee meals that has been reclassified to employee benefit on Schedule V. \$ 0 Has any meal income been offset against related costs? NONE Indicate the amount. \$ 0
- (16) Travel and Transportation  
a. Are there costs included for out-of-state travel? NO  
If YES, attach a complete explanation.  
b. Do you have a separate contract with the Department to provide medical transportation for residents? NO If YES, please indicate the amount of income earned from such a program during this reporting period. \$ \_\_\_\_\_  
c. What percent of all travel expense relates to transportation of nurses and patients? NONE  
d. Have vehicle usage logs been maintained? YES  
e. Are all vehicles stored at the nursing home during the night and all other times when not in use? YES  
f. Has the cost for commuting or other personal use of autos been adjusted out of the cost report? YES  
**g. Does the facility transport residents to and from day training? NO**  
**Indicate the amount of income earned from providing such transportation during this reporting period.** \$ \_\_\_\_\_
- (17) Has an audit been performed by an independent certified public accounting firm? YES  
Firm Name: KPMG The instructions for the cost report require that a copy of this audit be included with the cost report. Has this copy been attached? NO If no, please explain. AUDIT HAS NOT BEEN ISSUED
- (18) Have all costs which do not relate to the provision of long term care been adjusted out of Schedule V? YES
- (19) If total legal fees are in excess of \$2500, have legal invoices and a summary of service performed been attached to this cost report? YES  
Attach invoices and a summary of services for all architect and appraisal fees

**BENSENVILLE HOME SOCIETY**

**REPORTING PERIOD 07/01/01 - 06/30/02**

FACILITY NUMBER NAME

0039289 PINE ACRES CARE CENTER

SCHEDULE XVII - LINE 41

	(1) BENSENVILLE HOME <u>SOCIETY</u>	(2)  <u>FACILITY</u>	BHS RELATED <u>(1) - (2)</u>
<u>PINE ACRES CARE CENTER</u>			
REVENUES	40,701,419	4,396,553	36,304,866
EXPENSES	40,959,946	4,257,970	36,701,976
NET INCOME (LOSS) FROM OPERATIONS	<u>(258,527)</u>	<u>138,583</u>	<u>(397,110)</u>

**BENSENVILLE HOME SOCIETY**

**REPORTING PERIOD 07/01/01 - 06/30/02**

**IX INTEREST EXPENSE**

**FACILITY NUMBERNAME**

0014258	ANCHORAGE OF BENSENVILLE
0033803	ANCHORAGE OF BEECHER
0005066	PEOTONE SENIOR LIVING CENTER
0039289	PINE ACRES CARE CENTER

THE BENSENVILLE HOME SOCIETY (BHS) IN CONJUNCTION WITH ITS AFFILIATED CORPORATIONS, LIFELINK AND BRIDGEWAY OF BENSENVILLE, HAVE ISSUED 1989A, 1995A, AND 1998 BONDS THRU THE ILLINOIS HEALTH FACILITY AUTHORITY ON VARIOUS DATES. SEE COPY OF OFFICIAL STATEMENTS ATTACHED. THE 1989B AND 1995B BONDS WERE RETIRED WITH THE ISSUANCE OF THE 1998 BONDS.

**INTEREST PAID AND ACCRUED**

1989A SERIES	65,200
1995A SERIES	170,436
1998 SERIES	1,012,846

**LETTER OF CREDIT AND OTHER FEES**

1989A SERIES	63,865
1995A SERIES	113,588
<b>TOTAL</b>	<u><u><b>1,425,935</b></u></u>

**INTEREST HAS BEEN ALLOCATED BASED ON THE USE OF THE BOND PROCEEDS**

ANCHORAGE OF BENSENVILLE	34.0% OF 1989 BONDS	43,945
	15.7% OF 1995 BONDS	44,525
	8.9% OF 1998 BONDS	89,863
	<b>TOTAL</b>	<u><u><b>178,333</b></u></u>
ANCHORAGE OF BEECHER	44.3% OF 1989 BONDS	57,189
	11.5% OF 1998 BONDS	116,970
	<b>TOTAL</b>	<u><u><b>174,159</b></u></u>
PINE ACRES CARE CENTER	36.3% OF 1995 BONDS	103,041
OTHER*		970,402
<b>TOTAL</b>		<u><u><b>1,425,935</b></u></u>

\* CORPORATE AND PARENT CORPORATE OFFICES AND NON-CARE RELATED.

**XII B. # 16 EQUIPMENT RENTAL (PAGE14)**

1. AIRGAS, INC.			
	HAZMAT	\$18.04	
	HELIUM	<u>\$148.70</u>	\$166.74
2. ARCH COMMUNICATIONS/WIRELESS			
	ADMINISTRATION	\$102.72	
	FOOD SERVICE	\$51.36	
	MAINTENANCE	\$52.56	
	NURSING	<u>\$282.48</u>	\$489.12
3. DAVE'S SHARP-ALL SHOP			
	KNIVES		\$389.25
4. DEPENDICARE HOME HEALTH			
	E TANK CART & REG SYC ASSY		\$72.00
5. HEALTH UNITS			
	MICROAIR 3500S MATTRESS		\$360.00
6. PITNEY BOWES			
	MAILING MACHINE		\$497.99
7. SISLER'S ICE & DAIRY			
	ICE MACHINE		\$780.00
		<u>\$2,755.10</u>	

LIFELINK CORPORATION  
BENSENVILLE HOME SOCIETY

ANCHORAGE OF BENSENVILLE	# 0014258
ANCHORAGE OF BEECHER	# 0033803
PINE ACRES CARE CENTER	# 0039289
PEOTONE SENIOR LIVING CENTER	# 0005066

SCHEDULE VII-A

ATTACHED ARE LISTS OF THE BOARD OF DIRECTORS FOR LIFELINK CORPORATION AND BENSENVILLE HOME SOCIETY.

NONE OF THESE DIRECTORS PROVIDE ANY SERVICES TO EITHER CORPORATION NOR DO THEY HAVE ANY OWNERSHIP IN ANY ENTITY THAT DOES BUSINESS WITH EITHER CORPORATION.

SCHEDULE VII-A3

<u>NAME</u>	<u>CITY</u>	<u>TYPE OF BUSINESS</u>
Hoyleton Youth and Family Services	Hoyleton	Social Services
Hoyleton Children's Home Foundation	Hoyleton	Fund Raising



BENSENVILLE HOME SOCIETY  
 SCHEDULE VII-B  
 6/30/2002

RECAP

LINE #	DESCRIPTION	0014258	0033803	0039289
		ANCHORAGE OF BENSENVILLE	ANCHORAGE OF BEECHER	PINE ACRES CARE CENTER
2	FOOD PURCHASES	60	44	44
11	ACTIVITIES	54,782	20,527	14,326
17	ADMINISTRATIVE	77,352	58,014	58,014
19	PROFESSIONAL SERVICES	13,566	8,996	8,794
20	FEES, SUBSCRIPTIONS, PR	363	122	77
21	GENERAL OFFICE EXPENSI	2,797	1,632	1,500
22	EMPLOYMENT BENEFITS &	26,192	16,563	15,642
24	TRAVEL AND SEMINARS	529	397	397
25	OTHER STAFF TRANSPORT	8,400	4,007	3,313
34	RENT-FACILITIES & GROUN	1,132	801	801
35	RENTAL EQUIPMENT	-	-	-
TOTAL		185,174	111,103	102,908

VICE PRESIDENT OF HEALTH CARE (020-050)

LINE #	DESCRIPTION	TOTAL	DIS-ALLOWED	ALLOWED	ANCHORAGE OF BENSENVILLE	ANCHORAGE OF BEECHER	PINE ACRES CARE CENTER
2	FOOD PURCHASES	78	-	78	31	23	23.40
11	ACTIVITIES	-	-	-	-	-	-
17	ADMINISTRATIVE	209,689	16,309	193,380	77,352	58,014	58,014.00
19	PROFESSIONAL SERVICES	4,913	4,913	-	-	-	-
20	FEES, SUBSCRIPTIONS, PR	22,210	22,210	-	-	-	-
21	GENERAL OFFICE EXPENSI	2,135	-	2,135	854	641	640.50
22	EMPLOYMENT BENEFITS &	41,836	3,254	38,582	15,433	11,575	11,574.60
24	TRAVEL AND SEMINARS	1,322	-	1,322	529	397	396.60
25	OTHER STAFF TRANSPORT	8,299	-	8,299	3,320	2,490	2,489.70
34	RENT-FACILITIES & GROUN	16,620	16,620	-	-	-	-
35	RENTAL EQUIPMENT	-	-	-	-	-	-
TOTAL		307,102	63,306	243,796	97,518	73,139	73,139
ALLOCATION %					40.0%	30.0%	30.0%

PASTORAL CARE(020-150)

LINE #	DESCRIPTION	TOTAL	DIS-ALLOWED	ALLOWED	ANCHORAGE OF BENSENVILLE	ANCHORAGE OF BEECHER	PINE ACRES CARE CENTER
2	FOOD PURCHASES	95	95	-	-	-	-
11	ACTIVITIES	87,330	-	87,330	41,394	10,567	4,367
17	ADMINISTRATIVE	-	-	-	-	-	-
19	PROFESSIONAL SERVICES	2,840	-	2,840	1,346	344	142
20	FEES, SUBSCRIPTIONS, PR	643	-	643	305	78	32
21	GENERAL OFFICE EXPENSI	1,854	-	1,854	879	224	93
22	EMPLOYMENT BENEFITS &	12,971	-	12,971	6,148	1,569	649
24	TRAVEL AND SEMINARS	2,785	2,785	-	-	-	-
25	OTHER STAFF TRANSPORT	9,782	-	9,782	4,637	1,184	489
34	RENT-FACILITIES & GROUN	2,748	2,748	-	-	-	-
35	RENTAL EQUIPMENT	-	-	-	-	-	-
TOTAL		121,048	5,628	115,420	54,709	13,966	5,771
ALLOCATION %					47.4%	12.1%	5.0%

VOLUNTEER COORDINATOR(100-200)

LINE #	DESCRIPTION	TOTAL	DIS-ALLOWED	ALLOWED	ANCHORAGE OF BENSENVILLE	ANCHORAGE OF BEECHER	PINE ACRES CARE CENTER
2	FOOD PURCHASES	96	-	96	29	21	21
11	ACTIVITIES	38,511	-	38,511	11,707	8,280	8,280
17	ADMINISTRATIVE	-	-	-	-	-	-
19	PROFESSIONAL SERVICES	40,081	-	40,081	12,185	8,617	8,617
20	FEES, SUBSCRIPTIONS, PR	158	-	158	48	34	34
21	GENERAL OFFICE EXPENSI	3,342	-	3,342	1,016	719	719
22	EMPLOYMENT BENEFITS &	13,399	-	13,399	4,073	2,881	2,881
24	TRAVEL AND SEMINARS	-	-	-	-	-	-
25	OTHER STAFF TRANSPORT	1,238	-	1,238	376	266	266
34	RENT-FACILITIES & GROUN	10,637	6,912	3,725	1,132	801	801
35	RENTAL EQUIPMENT	-	-	-	-	-	-
TOTAL		107,462	6,912	100,550	30,567	21,618	21,618
ALLOCATION %					30.4%	21.5%	21.5%

INTERGENERATIONAL(100-245)

LINE #	DESCRIPTION	TOTAL	DIS-ALLOWED	ALLOWED	ANCHORAGE OF BENSENVILLE	ANCHORAGE OF BEECHER	PINE ACRES CARE CENTER
2	FOOD PURCHASES	62	62	-	-	-	-
11	ACTIVITIES	44,213	-	44,213	1,680	1,680	1,680
17	ADMINISTRATIVE	-	-	-	-	-	-
19	PROFESSIONAL SERVICES	923	-	923	35	35	35
20	FEES, SUBSCRIPTIONS, PR	274	-	274	10	10	10
21	GENERAL OFFICE EXPENSI	1,279	-	1,279	49	49	49
22	EMPLOYMENT BENEFITS &	14,157	-	14,157	538	538	538
24	TRAVEL AND SEMINARS	2,300	2,300	-	-	-	-
25	OTHER STAFF TRANSPORT	1,780	-	1,780	68	68	68
34	RENT-FACILITIES & GROUN	4,690	4,690	-	-	-	-
35	RENTAL EQUIPMENT	-	-	-	-	-	-
TOTAL		69,678	7,052	62,626	2,380	2,380	2,380
ALLOCATION %					3.8%	3.8%	3.8%

BENSENVILLE HOME SOCIETY  
 SCHEDULE VI-C  
 6/30/2002

ANCHORAGE OF BENSENVILLE

NAME	POSITION	GROSS WAGES	FIXED SALARY	TOTAL	RATE (%)	UNPAID/STPD	MAXIMUM FACILITY	EXCESS ALLOWABLE OVER	ADJUSTED LIMIT	ALLOCATION
CARL ZIMMERMAN	PRESIDENT	273,173	9,600	282,773	18.68%	52,828	20,550	32,278	20,550	
ROBERT LOGSTON	EXEC. VP ADMINISTRATION	174,334	7,800	182,134	18.68%	34,027	20,550	13,476	20,550	
JAMES FORMAL	VP HEALTH CARE	126,309	7,800	134,109	40.00%	53,644	44,000	9,644	44,000	
THOMAS NOESEN	VP FINANCE / TREASURER	136,453	4,800	140,253	18.68%	26,202	20,550	5,652	20,550	
ALLEN GABRYS	CONTROLLER	76,913	-	76,913	18.68%	14,369	20,550	-	14,369	
KATHY LYNN CICER	VP CORPORATE SERVICES	24,167	-	24,167	18.68%	4,515	20,550	-	4,515	
THOMAS KISER	VP SUPPORT SERVICES	81,731	2,800	84,531	18.68%	15,792	20,550	-	20,550	
PAMELA JONES	DIRECTOR - VOLUNTEER	39,562	-	39,562	30.40%	12,027	33,440	-	12,027	
DONALD PRADMANH	DIRECTOR - BUDGETING	80,749	-	80,749	18.68%	15,086	20,550	-	15,086	
JANET HISSON	DIRECTOR - PASTORAL CARE	42,604	-	42,604	47.40%	20,194	52,140	-	20,194	
KATHLEEN SCHUPB	DIRECTOR - HUMAN RESO	52,692	-	52,692	18.68%	9,844	20,550	-	9,844	
ROBIN MCROOM	INTERGENERATIONAL CO	43,347	-	43,347	3.80%	1,647	4,180	-	1,647	
TOTAL ALLOCATION										203,884

CORPORATE ALLOCATION %

ANCHORAGE OF BENSENVILLE PROGRAM EXPENSES / TOTAL PROGRAM EXPENSES

\$11,821,051 / \$63,274,260 = 18.68%

BENSENVILLE HOME SOCIETY  
 SCHEDULE VI-C  
 6/30/2001

ANCHORAGE OF BEECHER

NAME	POSITION	GROSS WAGES	FIXED SALARY	TOTAL	RATE (%)	UNPAID/STPD	MAXIMUM FACILITY	EXCESS ALLOWABLE OVER	ADJUSTED LIMIT	ALLOCATION
CARL ZIMMERMAN	PRESIDENT	273,173	9,600	282,773	7.54%	21,329	8,297	13,032	8,297	
ROBERT LOGSTON	EXEC. VP ADMINISTRATION	174,334	7,800	182,134	7.54%	13,738	8,297	5,441	8,297	
JAMES FORMAL	VP HEALTH CARE	126,309	7,800	134,109	30.00%	40,233	33,000	7,233	33,000	
THOMAS NOESEN	VP FINANCE / TREASURER	136,453	4,800	140,253	7.54%	10,579	8,297	2,282	8,297	
ALLEN GABRYS	CONTROLLER	76,913	-	76,913	7.54%	5,801	8,297	-	5,801	
KATHY LYNN CICER	VP CORPORATE SERVICES	24,167	-	24,167	7.54%	1,823	8,297	-	1,823	
KENYETTA HAYWOOD	VP SUPPORT SERVICES	81,731	2,800	84,531	7.54%	6,376	8,297	-	8,297	
PAMELA JONES	DIRECTOR - VOLUNTEER	39,562	-	39,562	21.50%	8,506	23,650	-	8,506	
DONALD PRADMANH	DIRECTOR - BUDGETING	80,749	-	80,749	7.54%	6,091	8,297	-	6,091	
JANET HISSON	DIRECTOR - PASTORAL CARE	42,604	-	42,604	12.10%	5,155	13,310	-	5,155	
KATHLEEN SCHUPB	DIRECTOR - HUMAN RESO	52,692	-	52,692	7.54%	3,974	8,297	-	3,974	
ROBIN MCROOM	INTERGENERATIONAL CO	43,347	-	43,347	3.80%	1,647	4,180	-	1,647	
TOTAL ALLOCATION										99,185

CORPORATE ALLOCATION %

ANCHORAGE OF BENSENVILLE PROGRAM EXPENSES / TOTAL PROGRAM EXPENSES

\$4,772,615 / \$63,274,260 = 7.54%

BENSENVILLE HOME SOCIETY  
 SCHEDULE VI-C  
 6/30/2001

FINE ARCHES CARE CENTER

NAME	POSITION	GROSS WAGES	FIXED SALARY	TOTAL	RATE (%)	UNPAID/STPD	MAXIMUM FACILITY	EXCESS ALLOWABLE OVER	ADJUSTED LIMIT	ALLOCATION
CARL ZIMMERMAN	PRESIDENT	273,173	9,600	282,773	6.58%	18,611	7,240	11,371	7,240	
ROBERT LOGSTON	EXEC. VP ADMINISTRATION	174,334	7,800	182,134	6.58%	11,987	7,240	4,746	7,240	
JAMES FORMAL	VP HEALTH CARE	126,309	7,800	134,109	30.00%	40,233	33,000	7,233	33,000	
THOMAS NOESEN	VP FINANCE / TREASURER	136,453	4,800	140,253	6.58%	9,231	7,240	1,991	7,240	
ALLEN GABRYS	CONTROLLER	76,913	-	76,913	6.58%	5,062	7,240	-	5,062	
KATHY LYNN CICER	VP CORPORATE SERVICES	24,167	-	24,167	6.58%	1,591	7,240	-	1,591	
KENYETTA HAYWOOD	VP SUPPORT SERVICES	81,731	2,800	84,531	6.58%	5,953	7,240	-	7,240	
PAMELA JONES	DIRECTOR - VOLUNTEER	39,562	-	39,562	21.50%	8,506	23,650	-	8,506	
DONALD PRADMANH	DIRECTOR - BUDGETING	80,749	-	80,749	6.58%	5,515	7,240	-	5,515	
JANET HISSON	DIRECTOR - PASTORAL CARE	42,604	-	42,604	5.00%	2,130	5,900	-	2,130	
KATHLEEN SCHUPB	DIRECTOR - HUMAN RESO	52,692	-	52,692	6.58%	3,488	7,240	-	3,488	
ROBIN MCROOM	INTERGENERATIONAL CO	43,347	-	43,347	3.80%	1,647	4,180	-	1,647	
TOTAL ALLOCATION										89,877

CORPORATE ALLOCATION %

ANCHORAGE OF BENSENVILLE PROGRAM EXPENSES / TOTAL PROGRAM EXPENSES

\$4,164,424 / \$63,274,260 = 6.58%

BENSENVILLE HOME SOCIETY  
 SCHEDULE VI-C  
 6/30/2000

SUMMARY

NAME	POSITION	TOTAL EXCLUDED ALLOCATION	TOTAL ADJUSTED ALLOCATION
CARL ZIMMERMAN	PRESIDENT	56,681	36,087
ROBERT LOGSTON	EXEC. VP ADMINISTRATION	23,665	36,087
JAMES FORMAL	VP HEALTH CARE	24,109	110,000
THOMAS NOESEN	VP FINANCE / TREASURER	9,925	36,087
ALLEN GABRYS	CONTROLLER	-	25,232
KATHY LYNN CICER	VP CORPORATE SERVICES	-	7,928
KENYETTA HAYWOOD	VP SUPPORT SERVICES	-	36,087
PAMELA JONES	DIRECTOR - VOLUNTEER SERV.	-	29,039
DONALD PRADMANH	DIRECTOR - BUDGETING	-	26,491
JANET HISSON	DIRECTOR - PASTORAL CARE	-	27,440
KATHLEEN SCHUPB	DIRECTOR - HUMAN RESOURCES	-	17,286
ROBIN MCROOM	INTERGENERATIONAL COORD.	-	4,942
TOTAL		114,876	362,747

BENSENVILLE HOME SOCIETY  
INDIRECT COSTS (UNALLOCATED)  
SCHEDULE VIII-B  
6/30/2002

BEGGE

LINE #	DESCRIPTION	0014258	0003803	0039289
		ANCHORAGE OF BENSENVILLE	ANCHORAGE BEECHER	PINE ACRES CARE CENTER
2	FOOD PURCHASES			
17	ADMINISTRATIVE	210,311	84,911	74,090
19	PROFESSIONAL SERVICES	30,668	12,382	10,804
20	FEES, SUBSCRIPTIONS, PROM.	1,408	569	486
21	GENERAL OFFICE EXPENSE	12,791	5,164	4,506
22	EMPLOYMENT BENEFITS & TX.	48,750	19,882	17,174
24	TRAVEL AND SEMINARS	2,730	1,126	983
25	OTHER STAFF TRANSPORT.	4,846	1,356	1,707
26	INSURANCE	-	-	-
34	RENT-FACILITIES & GROUND	-	-	-
35	RENTAL EQUIPMENT	886	358	312
TOTAL		312,450	128,148	110,073
ALLOCATION		18.68%	7.54%	6.58%

LINE #	DESCRIPTION	ADMINISTRATION (010)			BOARD & CORPORATE (020)		
		TOTAL	DIS-ALLOWED	ALLOWED	TOTAL	DIS-ALLOWED	ALLOWED
2	FOOD PURCHASES	86	86	-			
17	ADMINISTRATIVE	552,285	227,507	324,778			
19	PROFESSIONAL SERVICES	64,216	61,685	2,531	9,544	9,544	-
20	FEES, SUBSCRIPTIONS, PROM.	2,755	220	2,535	-	250	(250)
21	GENERAL OFFICE EXPENSE	5,679	-	5,679	1,575	-	1,575
22	EMPLOYMENT BENEFITS & TX.	97,176	40,030	57,146			
24	TRAVEL AND SEMINARS	26,411	11,479	14,932	1,491	-	-
25	OTHER STAFF TRANSPORT.	17,621	-	17,621	-	-	-
26	INSURANCE	-	-	-	1,220	1,220	-
34	RENT-FACILITIES & GROUND	41,676	41,676	-	-	-	-
35	RENTAL EQUIPMENT	-	-	3,540	-	-	-
TOTAL		811,445	382,683	428,762	13,830	12,505	1,325

LINE #	DESCRIPTION	BUSINESS OFFICE (030)			SUPPORT SERVICES (080)		
		TOTAL	DIS-ALLOWED	ALLOWED	TOTAL	DIS-ALLOWED	ALLOWED
2	FOOD PURCHASES	164	164	-	5	5	-
17	ADMINISTRATIVE	540,081	25,453	514,628	92,669	-	92,669
19	PROFESSIONAL SERVICES	160,520	46937	113,583	8,149	7,989	163
20	FEES, SUBSCRIPTIONS, PROM.	2,817	-	2,817	1,142	-	1,142
21	GENERAL OFFICE EXPENSE	37,441	-	37,441	1,036	-	1,036
22	EMPLOYMENT BENEFITS & TX.	145,098	6,838	138,260	17,899	-	17,899
24	TRAVEL AND SEMINARS	4,508	4,508	-	2,779	2,779	-
25	OTHER STAFF TRANSPORT.	5,355	-	5,355	2,426	-	2,426
26	INSURANCE	-	-	-	-	-	-
34	RENT-FACILITIES & GROUND	76,920	76,920	-	12,888	12,888	-
35	RENTAL EQUIPMENT	-	-	697	-	-	-
TOTAL		973,591	180,620	812,771	138,993	23,658	115,335

LINE #	DESCRIPTION	MATERIALS HANDLING (110)			HUMAN RESOURCES (120)		
		TOTAL	DIS-ALLOWED	ALLOWED	TOTAL	DIS-ALLOWED	ALLOWED
2	FOOD PURCHASES	51,402	-	51,402	99	99	-
17	ADMINISTRATIVE	6,588	-	6,588	117,530	-	117,530
19	PROFESSIONAL SERVICES	315	-	315	597	-	597
20	FEES, SUBSCRIPTIONS, PROM.	4,697	-	4,697	15,217	-	15,217
21	GENERAL OFFICE EXPENSE	13,475	-	13,475	29,065	-	29,065
22	EMPLOYMENT BENEFITS & TX.	-	-	-	-	-	-
24	TRAVEL AND SEMINARS	-	-	-	-	-	-
25	OTHER STAFF TRANSPORT.	-	-	-	-	-	-
26	INSURANCE	1,080	1,080	-	25,644	25,644	-
34	RENT-FACILITIES & GROUND	518	-	518	-	-	-
35	RENTAL EQUIPMENT	-	-	76,995	-	-	-
TOTAL		76,075	1,080	76,995	226,442	25,743	203,699

LINE #	DESCRIPTION	TRAINING (130)			GRAND TOTAL		
		TOTAL	DIS-ALLOWED	ALLOWED	TOTAL	DIS-ALLOWED	ALLOWED
2	FOOD PURCHASES	266	266	-	620	620	-
17	ADMINISTRATIVE	24,718	-	24,718	1,378,685	252,660	1,125,725
19	PROFESSIONAL SERVICES	-	-	-	290,307	126,152	164,155
20	FEES, SUBSCRIPTIONS, PROM.	362	-	362	8,008	470	7,538
21	GENERAL OFFICE EXPENSE	2,820	-	2,820	68,465	-	68,465
22	EMPLOYMENT BENEFITS & TX.	5,100	-	5,100	307,813	46,868	260,945
24	TRAVEL AND SEMINARS	-	-	-	35,189	20,257	14,932
25	OTHER STAFF TRANSPORT.	535	-	535	25,937	-	25,937
26	INSURANCE	-	-	-	1,220	1,220	-
34	RENT-FACILITIES & GROUND	4,614	4,614	-	162,822	162,822	-
35	RENTAL EQUIPMENT	-	-	-	4,745	-	4,745
TOTAL		36,435	4,880	33,555	2,263,811	611,369	1,672,442

**BENSENVILLE HOME SOCIETY**

**REPORTING PERIOD 07/01/01 - 06/30/02**

FACILITY NUMBER NAME

0014258	ANCHORAGE OF BENSENVILLE
0033803	ANCHORAGE OF BEECHER
0039289	PINE ACRES CARE CENTER

SCHEDULE XV BALANCE SHEET (AFTER CONSOLIDATION)

LINE 23 - OTHER

BENEFICIAL INTEREST IN PERPETUAL TRUST	4,121,832
STUDENT LOANS RECEIVABLE	54,659
CASH RESTRICTED FOR STUDENT LOANS	72,572
DEFERRED COSTS AND OTHER INTANGIBLES, NET	1,226,496
OTHER ASSETS, NET	973,472
	<hr/>
	<u>6,449,031</u>

# BENSENVILLE HOME SOCIETY

## 1985 / 1986 ALLOCATION OF RENOVATION COSTS FOR THE CFS BUILDING

	<u>1985</u>	<u>1986</u>
CONSTRUCTION COSTS:	1,735,410	133,721
CURRENT DEPRECIATION:	43,385	3,343

FACILITY FY 2002:	<u>BENSENVILLE</u>	<u>BEECHER</u>	<u>PINE ACRES</u>
FACILITY OPERATING EXP.	11,821,051	4,772,615	4,164,424
TOTAL OPERATING EXP. (B)	63,274,260	63,274,260	63,274,260
(A) / (B)	18.68%	7.54%	6.58%

1985 COST PERCENTAGE	324,214	130,898	114,217
1985 DEPRECIATION PERCE	8,105	3,272	2,855
1986 COST PERCENTAGE	24,982	10,086	8,801
1986 DEPRECIATION PERCE	625	252	220

FACILITY ID#: 0039289

FACILITY NAME: PINE ACRES CARE CENTER  
A FACILITY OF THE BENSENVILLE HOME SOCIETY

REPORT PERIOD: 07/01/01 - 06/30/02

SCHEDULE V

RECLASSIFICATIONS AND ADJUSTMENTS:

1. LINE 10 NURSING & RECORD KEEPING	432	
LINE 11 ACTIVITIES	167	
LINE 21 CLERICAL & GENERAL OFFICE	489	
LINE 35 RENT - EQUIPMENT		1,088

TO RECLASSIFY RENTAL EQUIPMENT TO PROPER  
ACCOUNTS PER SCHEDULE XII B #16.

2. LINE 2 FOOD PURCHASES	44	
LINE 11 ACTIVITIES	14,326	
LINE 17 ADMINISTRATIVE	58,014	
LINE 19 PROFESSIONAL SERVICES		94,114
LINE 20 FEES, SUBSCRIPTIONS, PROM.	77	
LINE 21 CLERICAL & GENERAL OFFICE	1,500	
LINE 22 EMPLOYMENT BENEFITS & TAXES	15,642	
LINE 24 TRAVEL & SEMINARS	397	
LINE 25 OTHER STAFF TRANSPORTATION	3,313	
LINE 34 RENT- FACILITY & GROUNDS	801	

TO RECLASSIFY MANAGEMENT FEES FROM  
PROFESSIONAL SERVICES TO PROPER ACCOUNTS.

4. LINE 41 GIFT & COFFEE SHOP	109	
LINE 2 FOOD PURCHASES		109

TO RECLASSIFY COFFEE SHOP EXPENSES

5. LINE 40 BARBER & BEAUTY SHOP	3,634	
LINE 22 EMPLOYMENT BENEFITS & TAXES		3,634

TO RECLASSIFY COST RELATED TO OPERATION OF  
BEAUTY SHOP.

6. LINE 39 ANCILLARY SERVICE CENTER	13,171	
LINE 10 NURSING & RECORD KEEPING		13,171

TO RECLASSIFY PRIVATE PAY DRUGS TO SECTION D

RECAP ABOVE ENTRIES

LINE 2 FOOD PURCHASES		65
LINE 10 NURSING & RECORD KEEPING		12,739
LINE 11 ACTIVITIES	14,493	
LINE 17 ADMINISTRATIVE	58,014	
LINE 19 PROFESSIONAL SERVICES		94,114
LINE 20 FEES, SUBSCRIPTIONS, PROM.	77	
LINE 21 CLERICAL & GENERAL OFFICE	1,989	
LINE 22 EMPLOYMENT BENEFITS & TAXES	12,008	
LINE 24 TRAVEL & SEMINARS	397	
LINE 25 OTHER STAFF TRANSPORTATION	3,313	
LINE 34 RENT- FACILITY & GROUNDS	801	
LINE 35 RENT - EQUIPMENT		1,088
LINE 39 ANCILLARY SERVICE CENTER	13,171	
LINE 40 BARBER & BEAUTY SHOP	3,634	
LINE 41 GIFT & COFFEE SHOP	109	

DESCRIPTION OF LINE 24, SCHEDULE V:

NAME	JOB TITLE	DATE	LOCATION	SEM. TITLE	SPONSOR	COST
ALLIE WILLIAMSON	DIRECTOF OF ACTIVITIES	12/6/02-12/7/02 12/11/02-12/12/02	DESPLAINES	ACITIVITY DIRECTOR'S	OCC	741.99
BECKY FAIR TIFFANIE PALMER ALLIE WILLIAMSON	DIRECTOR OF FOO SERVICE RN DIRECTOF OF ACTIVITIES	2/26/2002	NAPERVILLE	INSPECTION OF CARE PROVIDERS TRAINING	LSN	375.00
DEB MOORE SHIRLEY QUEST	DIRECTOR OF NURSING ASSIST. D.O.N.	10/30/2001	NAPERVILLE	CLINICAL ISSUES IN INFECTION CONTROL	ILLINOIS HEALTHCARE	320.00
CANDACE LOGELAND TIFFANIE PALMER SHIRLEY QUEST	RN - INHOUSE RN ASSIST. D.O.N.	2/4/2002	ROCKFORD	EFFECTIVE NURSING MANAGEMENT	PESI HEALTHCARE	444.99
TIFFANIE PALMER	RN	2/13/2002	SCHUAMBURG	RESTRUCTURING THE ROLE OF TODAY'S NURSE	CROSS COUNTRY SEMINARS	457.00
ALL OTHER SEMINARS LESS THAN \$250.00:						686.98
ALLOCATED COSTS - SCHEDULE VII B:						397.00
ALLOCATED COSTS - SCHEDULE VIII B:						983.00
SUB-TOTAL						4,405.96
OUT OF STATE SEMINARS/CONFERENCES						563.00
TOTAL						4,968.96